

CERTIFICATE

To the Clerk of Phillips County, State of Kansas

We, the undersigned, officers of

Phillips County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019	Page No. 2			
Allocation of Vehicle Taxes	3			
Schedule of Transfers	4			
Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
Fund	K.S.A.			
General	79-1946	7	1,884,859	1,359,155
Road & Bridge	68-5,101	8	2,275,203	1,297,740
Landfill	65-204	9	612,019	
EMS- Ambulance	65-6113	10	446,000	162,106
County Health	65-204	11	559,078	207,143
Noxious Weed	2-1318	12	188,500	98,653
Appraisers Cost	19-436	13	134,353	126,661
Election	25-2206	14	60,000	56,653
Employee Benefits	12-16,102	15	2,120,150	2,007,543
Conservation	2-1907b	16	15,000	14,152
County Fair	2-132	17	28,000	26,442
Historical Society	19-2647	18	14,500	13,654
Hospital Board	19-4606	19	420,136	394,547
Economic Development	19-4102	20	424,413	
Mental Health	19-4004	21	44,860	42,476
Mental Retardation	19-4004	22	56,500	53,491
Asst Living Debt Service	19-120	23	276,233	197,307
Noxious Weed Cap. Out.		24	67,003	
County 911		25	155,330	
Sp Alcohol Program		25	30,126	
Tourism & Promotion		26	23,000	
Local Emergency Planning Com.		26	7,076	
Non-Budgeted Funds-A		27		
Non-Budgeted Funds-B		28		
Non-Budgeted Funds-C		29		
Non-Budgeted Funds-D		30		
Non-Budgeted Funds-E		31		
Non-Budgeted Funds-F		32		
Totals	xxxxx		9,842,339	6,057,723
Budget Publication	55			
Tax Lid		Election required?	No	County Clerk's Use Only
				Nov 1, 2018 Total Assessed Valuation

Form Preparation by:
Mapes & Miller LLP
Certified Public Accountants
Address:
418 E. Holme
Norton, KS 67654
Email:
mmcpas@yahoo.com

Attest: Oct 11 2018

Linda McDowell
County Clerk

[Signature]
Governing Body

CERTIFICATE

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Phillips County

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(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Proposed Budget				
Other County		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
<u>Special District Funds</u>	<u>K.S.A.</u>					
Fire District No. 2	19-3610	33	42,171	38,990	11,153,760	3.496
Fire District No. 3A	19-3610	34	25,552	24,755	6,195,900	3.996
Beaver Township	79-1962	36	24	0	1,414,696	—
Freedom Township	79-1962	38	1,753	1,239	1,532,702	.808
Glenwood Township	79-1962	40	1,847	1,743	1,056,005	1.651
Granite Township - General	79-1962	41	2,775	2,656	2,215,580	1.199
Logan Township	79-1962	43	1,449	1,269		.331
Long Island Township	79-1962	44	2,887	2,545		.608
Mound Township	79-1962	45	1,907	1,778	2,137,168	.832
Phillipsburg Township	79-1962	46	1,011	936	7,566,866	.124
Plum Township	79-1962	47	1,053	537		.163
Prairie View Township	79-1962	48	249	0		—
Rushville Township	79-1962	49	765	739	1,158,427	.638
Solomon Township	79-1962	50	3,747	3,456		1.223
Sumner Township	79-1962	51	765	587	1,068,317	.549
Towanda Township	79-1962	52	1,322	1,287	2,260,491	.569
Valley Township	79-1962	53	1,969	1,911	1,164,518	1.641
Walnut Township	79-1962	54	4,142	4,078	1,361,108	2.996
TOTALS		XXXXXX	95,388	88,506		

Logan Twp 1,762,800
Logan City 2,071,881
3,834,461

Pr View Twp 2,265,028
Pr View City 349,068
2,614,096

Long Island Twp 3,556,654
Long Island City 626,735
4,183,389

Solomon Twp 2,490,247
Glade City 336,390
2,826,637

Plum Twp 2,615,103
Agra City 680,275
3,295,378

Computation to Determine Limit for 2019

<u>Base Levy</u>			
1) Total Tax Levy Amount (Dollars) in 2019 (From 2019 Budget - Certificate Page)		5,779,316	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision			
2018 Hospital Levy (Dollars) (From 2018 Budget - Certificate Page)			
2018 Recreation Commission Levy (Dollars) (From 2018 Budget - Certificate Page)		369,682	
2018 Other Governmental Unit Levy (Dollars) (From 2018 Budget - Certificate Page)			
3) Net Tax Levy (Base)			5,409,634
<u>Percentage Adjustments</u>			
4) CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))			75,735
5) Value of New Improvements (From June 15th County Clerk Valuation Document)		471,254	
6) 2019 Personal Property Valuation (From June 15th County Clerk Valuation Document)	5,524,866		
2018 Personal Property Valuation (From June 15th County Clerk Valuation Document)	5,361,760		
Increase in Total Personal Property Valuations (cannot be less than zero)		856,237	
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)			
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		43,416	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)			
10) Total Assessed Value of Adjustments		1,370,907	
11) Total Assessed Valuation - June 15, 2018 (From June 15th County Clerk Valuation Document)		65,768,868	
12) Adjustment Percentage (Line 10 Divided by Line 11)	2.08%		
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)			112,760
14) Total Lines 3 through 13			5,598,129
<u>Increased Tax Revenues Adjustment</u>			
15) Property Tax Revenues Spent on Debt Service in 2019 Budget (From 2019 Budget - Certificate Page)			
Less: Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)			
Difference			0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2019 Budget (obligations must have incurred prior to July 1, 2018)		197,307	
Less: Property Tax Revenues Spent on Public Building Com. 2018 Budget (From 2018 Budget - Certificate Page)		184,841	12,466
17) Property Tax Revenues Spent on Special Assessments in 2019 Budget			
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2019 Budget			
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2018 in 2018 Budget			
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2019 Budget			
21) Law Enforcement Expenses - 2019 Budget (Do not include building construction or remodeling costs)		789,200	
Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)	726,290		
CPI Adjustment - 1.4%	10168		
Law Enforcement Expenses - 2019 Budget (Indexed by CPI)		736,458	
Increased Law Enforcement Expense in 2019 Budget			52,742
22) Fire Protection Expenses - 2019 Budget (Do not include building construction or remodeling costs)			
Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)			
CPI Adjustment - 1.4%	0		
Fire Protection Expenses - 2019 Budget (Indexed by CPI)		0	
Increased Fire Protection Expense			0
23) Emergency Medical Expenses - 2019 Budget (Do not include building construction or remodeling costs)		446,000	
Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)	440,000		
CPI Adjustment - 1.4%	6160		
Emergency Medical Expenses - 2019 Budget (Indexed by CPI)		446,160	
Increased Emergency Medical Expense			-160
<u>Total Increased Tax Revenue Adjustment</u>			65,048
<u>Levy on Behalf of Another Political or Governmental Subdivision</u>			
24) Hospital Levy 2019 Budget			394,547
24a) Recreation Commission Levy 2019 Budget			
24b) Other Governmental Levy 2019 Budget			
25) Total Levies on Behalf of Another Political or Governmental Subdivision			394,547
26) Total Computed Tax Levy			6,057,724

Phillips County
2019

Allocation of Motor, Recreational, 16/20M Vehicle Taxes

Budgeted Funds for 2018	Budget Tax Levy Amount for 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,226,288	72,727	1,952	22,379	8,484	581
Road & Bridge	1,649,877	97,850	2,628	30,112	11,413	779
Landfill	55,958	3,319	89	1,021	387	26
EMS- Ambulance	157,336	9,331	251	2,872	1,088	74
County Health	207,143	12,285	330	3,781	1,433	98
Noxious Weed	92,421	5,481	147	1,687	639	44
Appraisers Cost	122,836	7,285	196	2,242	850	58
Election	55,729	3,305	89	1,017	386	26
Employee Benefits	1,514,655	89,830	2,412	27,644	10,478	715
Conservation	12,728	755	20	232	88	6
County Fair	25,645	1,521	41	468	177	12
Historical Society	13,134	779	21	240	91	6
Hospital Board	369,682	21,925	589	6,747	2,557	175
Economic Development						
Mental Health	40,262	2,388	64	735	279	19
Mental Retardation	50,781	3,012	81	927	351	24
Asst Living Debt Service	184,841	10,962	294	3,373	1,279	87
TOTAL	5,779,316	342,755	9,204	105,477	39,980	2,730

County Treas Motor Vehicle Estimate	342,755					
County Treasurers Recreational Vehicle Estimate		9,204				
County Treasurers 16/20M Vehicle Estimate			105,477			
County Treasurers Commercial Vehicle Tax Estimate				39,980		
County Treasures Watercraft Tax Estimate					2,730	
Motor Vehicle Factor	0.05931					
		Recreational Vehicle Factor	0.00159			
			16/20M Vehicle Factor	0.01825		
				Commercial Vehicle Factor	0.00692	
					Watercraft Factor	0.00047

Phillips County
2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Equipment Res.	14,667	0	0	19-119
General	LEPC	9,000	5,100	5,100	19-212
General	Health	29,070	0	0	19-2925
General	Appraisers Cost	4,373	0	0	19-2925
General	EMS-Ambulance	57,037	0	0	19-120
General	Employee Benefits	228,076	347,470	0	12-2615
Special Vehicle	General	0	0	0	8-145
Road & Bridge	Sp Mach & Eq	0	0	0	68-141g
Road & Bridge	Sp Road Impr.	438,352	0	0	68-590
Sp Mach & Eq	Road & Bridge	0	0	0	68-141g
Sp Road Impr.	Road & Bridge	0	0	290,820	68-590
Landfill	Landfill Equip	0	0	26,734	19-119
Noxious Weed	Nox. Wd C. O.	14,268	0	0	2-1318
Noxious Weed C. O.	Noxious Weed	0	0	0	2-1318
Appraisers Cost	Equipment Res.	0	0	0	19-119
Election	Equipment Res.	0	10,000	10,000	19-119
Employee Benefits	Health Ins. Res.	0	0	0	12-2615
Employee Benefits	Flexible Spending	0	0	0	12-2615
Economic Development	PCED SPF Reserve	675,664	60,000	0	19-4103
Economic Development	PCED E Community	24,159	0	0	
Ambulance Equipment	EMS-Ambulance	20,000	0	0	12-110d
EMS-Ambulance	Ambulance Equip	0	15,000	15,000	12-110d
Equipment Res.	General	0	0	0	19-119
MY Capital Improvements	General	0	41,419	0	19-120
Special Vehicle	Equipment Res.	0	0	0	19-119
	Total	1,514,666	478,989	347,654	
	Adjustments*		41,419	290,820	
	Adjusted Totals	1,514,666	437,570	56,834	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
R&B TO KDOT	Aug-06		3.93	625,277	106,515	2/1 & 8/1	1-Aug	4,186	41,538	2,554	43,171
Total Other					106,515			4,186	41,538	2,554	43,171
Total Indebtedness					106,515			4,186	41,538	2,554	43,171

[illegible]

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	770,469	376,162	0
Receipts:			
Ad Valorem Tax	1,052,107	1,190,571	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,847	5,823	5,823
Motor Vehicle Tax	81,150	102,896	72,727
Recreational Vehicle Tax	2,329	2,720	1,952
16/20M Vehicle Tax	26,385	20,264	22,379
Commercial Vehicle Tax	9,724	9,061	8,484
Watercraft Tax	504	535	581
Slider Reimbursement		0	0
LAVTR		0	0
Gross Earnings (Intangible) Tax	22,207	20,000	20,405
In Lieu (IRB's)	32,834	27,500	32,850
Mineral Production Tax	0	0	0
Antiques Tax	6,190	4,500	4,500
Mortgage Registration Fees	27,032	13,500	0
County Officer Fees	43,985	39,000	35,000
Prisoner Care		0	0
District Coroner	347	350	350
Game Licenses Fees		0	0
CMB Fees	200	200	200
Filing Fees	460	150	150
Other Fees	10,568	7,500	7,500
City Law Enforce Contract	290,173	296,640	296,640
Smith County Emerg. Mgmt Reimb.			
Copies	873	1,250	1,250
Grants	43,980	0	0
Interest on Tax Collections	27,980	27,500	28,000
Reimbursed Expenses	28,997	0	0
Transfer from Sp Vehicle		0	0
Transfer from Equipment Reserve			0
Transfer from Multi-Year Capital Imp.		41,419	0
Interest on Idle Funds	26,238	26,500	26,500
Miscellaneous	29,856	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	1,767,966	1,837,879	565,291
Resources Available:	2,538,435	2,214,041	565,291

Phillips County
2019

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	2,538,435	2,214,041	565,291
Expenditures:			
County Commissioners	73,150	75,000	75,000
County Clerk	98,799	105,000	100,000
County Treasurer	169,685	169,500	140,300
Register of Deeds	57,418	64,225	65,425
County Sheriff	755,185	726,290	789,200
County Counselor	31,415	31,000	32,000
County Attorney	61,980	66,945	69,523
Emergency Preparedness	55,505	62,925	64,725
Unified Court-General Operating	15,269	24,000	26,000
Unified Court-Attorney	51,813	85,000	80,000
Unified Court-CASA	3,000	3,000	3,000
Juvenile Detention	0	1,000	1,000
Courthouse General	319,476	340,000	340,000
Data Processing	46,735	50,000	44,000
GIS Mapping	10,284	20,000	12,000
Coroner	8,436	6,000	6,000
Area Agency on Aging	5,000	5,000	5,500
Phillipsburg Senior Citizens Center	4,500	4,500	4,500
Senior Companion Program	4,086	4,086	4,086
NWKS Domestic & Sexual Violence	500	500	500
Child Advocacy Center	5,000	5,000	5,000
Neighborhood Revitalization Rebates	12,814	12,500	12,000
Grant Expense	30,000		
Transfer to Local Emerg. Plan. Com.	9,000	5,100	5,100
Transfer to Appraisers Cost	4,373		
Transfer to County Health	29,070		
Transfer to EMS-Ambulance	57,037		
Transfer to Employee Benefits	228,076	347,470	
Transfer to Equipment Reserve	14,667		
Subtotal	2,162,273	2,214,041	1,884,859
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	2,162,273	2,214,041	1,884,859
Unencumbered Cash Balance Dec 31	376,162	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	2,457,851	2,074,335	1,884,859

See Tab C

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	1,884,859
Tax Required	1,319,568
Delinquent Comp Rate: 3.0%	39,587
Amount of 2018 Ad Valorem Tax	1,359,155

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	36,015	0	54,515
Receipts:			
Ad Valorem Tax	1,602,304	1,601,822	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,085	12,213	12,213
Motor Vehicle Tax	145,517	156,704	97,850
Recreational Vehicle Tax	4,192	4,143	2,628
16/20M Vehicle Tax	37,391	30,863	30,112
Commercial Vehicle Tax	17,445	13,797	11,413
Watercraft Tax	911	816	779
Slider Reimbursement			
Intangibles Tax	213	100	100
Spec City/County Highway	414,303	438,260	439,831
Special Equalization	2,240		
Materials Sold	75,173	71,000	75,000
FEMA Federal Assistance	64,327		
State FEMA Assistance			
Kansas Department of Transportation			
Insurance Proceeds	0		
Reimbursed Expense	44,211		
Transfer from Sp Machinery & Equip			
Transfer from Sp Road Improvement			290,820
Miscellaneous	62,505		
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,476,817	2,329,718	960,746
Resources Available:	2,512,832	2,329,718	1,015,261
Expenditures:			
Personal Services	752,798	809,648	770,000
Contractual Services	97,760	215,781	215,781
Commodities	969,109	1,050,206	1,089,853
Capital Outlay	114,529	56,100	56,100
Equipment Lease	92,466	97,744	97,744
KS Dept of Revenue Loan Principal	39,968	41,538	43,171
KS Dept of Revenue Loan Interest	7,850	4,186	2,554
Transfer to Sp Machinery & Equip	0	0	0
Transfer to Sp Road Impr	438,352	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,512,832	2,275,203	2,275,203
Unencumbered Cash Balance Dec 31	0	54,515	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	2,575,203	2,275,203	2,275,203
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,275,203
Tax Required			1,259,942
Delinquent Comp Rate:	3.0%		37,798
Amount of 2018 Ad Valorem Tax			1,297,740

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Landfill

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	276,371	367,251	207,177
Receipts:			
Ad Valorem Tax	133,529	54,328	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	353	0	0
Motor Vehicle Tax	12,926	13,061	3,319
Recreational Vehicle Tax	376	345	89
16/20 M Vehicle Tax	1,129	2,572	1,021
Commercial Vehicle Tax	1,551	1,150	387
Watercraft Tax	83	68	26
Grants	19,000	0	0
Charges for Services	407,644	400,000	400,000
Interest on Idle Funds	550		
Miscellaneous	5,088		
Does miscellaneous exceed 10% of Total F			
Total Receipts	582,229	471,524	404,842
Resources Available:	858,600	838,775	612,019
Expenditures:			
Personal Services	267,914	265,000	265,000
Contractual Services	65,846	183,895	183,895
Commodities	89,238	110,000	110,000
Capital Outlay	5,650	10,000	10,000
Lease Payments	62,701	62,703	16,390
Transfer to Landfill Equipment Reserve	0	0	26,734
Neighborhood Revitalization Rebate			
Miscellaneous		0	
Does miscellaneous exceed 10% of Total F			
Total Expenditures	491,349	631,598	612,019
Unencumbered Cash Balance Dec 31	367,251	207,177	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	631,598	631,598	612,019
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			612,019
Tax Required			0
Delinquent Comp Rate:	3.0%		0
Amount of 2018 Ad Valorem Tax			0

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget EMS- Ambulance	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	95,101	152,753	XXXXXXXXXXXXXXXXXX
Delinquent Tax	309		
Motor Vehicle Tax	7,751	9,302	9,331
Recreational Vehicle Tax	224	246	251
16/20 M Vehicle Tax	1,783	1,832	2,872
Commercial Vehicle Tax	929	819	1,088
Watercraft Tax	49	48	74
Slider Reimbursement			
Charges for Services	324,565	275,000	275,000
Transfer from General	57,037		
Grants/Donations	100,000		
Transfer from Equipment Reserve	20,000		
Reimbursed Expenses	11,807		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	619,555	440,000	288,616
Resources Available:	619,555	440,000	288,616
Expenditures:			
Personal Services	348,561	315,000	315,000
Contractual Services	93,256	42,000	48,000
Commodities	154,797	38,000	38,000
Capital Outlay	22,941	30,000	30,000
Transfer to Ambulance Equipment	0	15,000	15,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	619,555	440,000	446,000
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	679,000	440,000	446,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			446,000
Tax Required			157,384
Delinquent Comp Rate:	3.0%		4,722
Amount of 2018 Ad Valorem Tax			162,106

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	109,280	201,110	XXXXXXXXXXXXXXXXXX
Delinquent Tax	377	1,591	377
Motor Vehicle Tax	9,181	10,691	12,285
Recreational Vehicle Tax	265	283	330
16/20 M Vehicle Tax	2,251	2,106	3,781
Commercial Vehicle Tax	1,101	941	1,433
Watercraft Tax	58	56	98
Grants	0	0	0
Charges for Services	162,699	136,000	150,000
Charges for Contracts		10,000	10,000
Medicare/Medicaid/SRS	142,294	110,000	140,000
Donations	1,585	300	300
Reimbursed Expense	43,550	50,000	39,364
Transfer from General	29,070		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	501,711	523,078	357,968
Resources Available:	501,711	523,078	357,968
Expenditures:			
Personal Services	350,056	350,000	350,000
Contractual Services	121,875	103,078	139,078
Commodities	27,740	70,000	70,000
Capital Outlay	2,040		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	501,711	523,078	559,078
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	533,078	523,078	559,078
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			559,078
Tax Required			201,110
Delinquent Comp Rate:	3.0%		6,033
Amount of 2018 Ad Valorem Tax			207,143

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weed	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	740
Receipts:			
Ad Valorem Tax	81,082	89,648	XXXXXXXXXXXXXXXXXX
Delinquent Tax	277	1,200	1,200
Motor Vehicle Tax	6,599	7,935	5,481
Recreational Vehicle Tax	190	210	147
16/20 M Vehicle Tax	1,695	1,563	1,687
Commercial Vehicle Tax	791	699	639
Watercraft Tax	41	41	44
Slider Reimbursement			
Sales & Reimbursements	106,835	83,844	83,552
Transfer from Noxious Weed Capital Outlay			
Miscellaneous	13		
Does miscellaneous exceed 10% of Total F			
Total Receipts	197,523	185,140	92,750
Resources Available:	197,523	185,140	92,807
Expenditures:			
Personal Services	42,666	54,500	44,000
Contractual Services	4,389	5,800	6,800
Commodities	128,551	124,100	129,700
Capital Outlay	4,481		8,000
Property and Equipment Lease Payment	3,168		
Transfer to Noxious Weed Capital Outlay	14,268		
Miscellaneous		0	
Does miscellaneous exceed 10% of Total F			
Total Expenditures	197,523	184,400	188,500
Unencumbered Cash Balance Dec 31	0	740	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	231,400	184,400	188,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			188,500
Tax Required			95,693
Delinquent Comp Rate:	3.0%		2,960
Amount of 2018 Ad Valorem Tax			98,653

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraisers Cost	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	111,392	119,258	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	358	750	750
Motor Vehicle Tax	8,694	10,895	7,285
Recreational Vehicle Tax	251	288	196
16/20 M Vehicle Tax	2,149	2,146	2,242
Commercial Vehicle Tax	1,042	959	850
Watercraft Tax	54		
Miscellaneous	1,301	57	58
Slider Reimbursement			
Reimbursed Expenses	0		
Transfer from General	4,373		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total F			
Total Receipts	129,614	134,353	11,381
Resources Available:	129,614	134,353	11,381
Expenditures:			
Personal Services	119,978	122,078	122,078
Contractual Services	6,995	8,275	8,275
Commodities	2,152	4,000	4,000
Capital Outlay	489		
Transfer to Equipment Reserve	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	129,614	134,353	134,353
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	136,609	134,353	134,353
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			134,353
Tax Required			122,972
Delinquent Comp Rate:	3.0%		3,689
Amount of 2018 Ad Valorem Tax			126,661

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Election	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	44,383	54,106	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	115	174	174
Motor Vehicle Tax	3,206	4,344	3,305
Recreational Vehicle Tax	93	115	89
16/20 M Vehicle Tax	467	856	1,017
Commercial Vehicle Tax	385	382	386
Watercraft Tax	20	23	26
Transfer from General			
Reimbursed Expense			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	48,669	60,000	4,997
Resources Available:	48,669	60,000	4,997
Expenditures:			
Personal Services	3,965	6,000	6,000
Contractual Services	18,131	34,200	34,200
Commodities	364	9,800	9,800
Capital Outlay	26,209		
Transfer to Equipment Reserve	0	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	48,669	60,000	60,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	60,000	60,000	60,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			60,000
Tax Required			55,003
Delinquent Comp Rate: 3.0%			1,650
Amount of 2018 Ad Valorem Tax			56,653

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	126,141	0	0
Receipts:			
Ad Valorem Tax	1,432,345	1,470,539	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,412	20,000	20,000
Motor Vehicle Tax	76,638	140,084	89,830
Recreational Vehicle Tax	2,208	3,704	2,412
16/20 M Vehicle Tax	19,369	27,590	27,644
Commercial Vehicle Tax	9,188	12,333	10,478
Watercraft Tax	480	730	715
Reimbursed Expenses	29,861	20,000	20,000
Transfer from General	228,076	347,470	
Does miscellaneous exceed 10% of Total F	Exceed 10% Rule	Exceed 10% Rule	
Total Receipts	1,801,577	2,042,450	171,079
Resources Available:	1,927,718	2,042,450	171,079
Expenditures:			
Social Security	226,838	240,000	245,000
KPERS	246,065	275,000	275,000
KPERS Insurance	7,336	7,500	7,500
Health Insurance Cost	526,283	552,600	580,000
Health Insurance Claims	858,522	901,500	946,600
Life Insurance	3,900	3,750	3,950
Unemployment Insurance	2,574	2,600	2,600
Workmans Compensation & Other	54,705	58,000	58,000
Health Insurance Consulting Services			
Transfer to Health Insurance Reserve			
Transfer to Flexible Spending			
Miscellaneous	1,495	1,500	1,500
Does miscellaneous exceed 10% of Total F			
Total Expenditures	1,927,718	2,042,450	2,120,150
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	2,224,050	1,893,138	2,120,150
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,120,150
Tax Required			1,949,071
Delinquent Comp Rate: 3.0%			58,472
Amount of 2018 Ad Valorem Tax			2,007,543

TOTAL HEALTH INSURANCE COST 1,384,805 1,454,100 1,526,600
2016 = 1,016,603
2015 = 1,268,746
2014 = 1,461,419
2013 = 1,202,842
2012 = 1,128,524
2011 = 1,308,121
2010 = 1,284,432
2009 = 779,121
2008 = 931,772

Phillips County
2019

State of Kansas
County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Conservation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	697	0	0
Receipts:			
Ad Valorem Tax	11,530	12,357	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	42	159	159
Motor Vehicle Tax	972	1,127	755
Recreational Vehicle Tax	28	30	20
16/20 M Vehicle Tax	255	222	232
Commercial Vehicle Tax	117	99	88
Watercraft Tax	6	6	6
Slider Reimbursement			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	12,950	14,000	1,260
Resources Available:	13,647	14,000	1,260
Expenditures:			
Appropriations	13,647	14,000	15,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	13,647	14,000	15,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	14,000	14,000	15,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			15,000
Tax Required			13,740
Delinquent Comp Rate:	3.0%		412
Amount of 2018 Ad Valorem Tax			14,152

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Fair	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,336	0	0
Receipts:			
Ad Valorem Tax	23,219	24,898	XXXXXXXXXXXXXXXXXX
Delinquent Tax	79	109	109
Motor Vehicle Tax	1,995	2,273	1,521
Recreational Vehicle Tax	58	60	41
16/20 M Vehicle Tax	457	448	468
Commercial Vehicle Tax	239	200	177
Watercraft Tax	13	12	12
Slider Reimbursement			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	26,060	28,000	2,328
Resources Available:	27,396	28,000	2,328
Expenditures:			
Appropriations	27,396	28,000	28,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	27,396	28,000	28,000
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	28,000	28,000	28,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			28,000
Tax Required			25,672
Delinquent Comp Rate: 3.0%			770
Amount of 2018 Ad Valorem Tax			26,442

Phillips County
2019

State of Kansas
County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Historical Society	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	452	0	0
Receipts:			
Ad Valorem Tax	12,720	12,751	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	31	107	107
Motor Vehicle Tax	704	1,247	779
Recreational Vehicle Tax	20	33	21
16/20 M Vehicle Tax	187	246	240
Commercial Vehicle Tax	84	110	91
Watercraft Tax	4	6	6
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	13,750	14,500	1,244
Resources Available:	14,202	14,500	1,244
Expenditures:			
Appropriations	14,202	14,500	14,500
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	14,202	14,500	14,500
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	14,500	14,500	14,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			14,500
Tax Required			13,256
Delinquent Comp Rate:	3.0%		398
Amount of 2018 Ad Valorem Tax			13,654

Phillips County
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State of Kansas
County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Hospital Board	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	14,588	0	0
Receipts:			
Ad Valorem Tax	324,489	358,592	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,104	5,432	5,432
Motor Vehicle Tax	26,390	31,739	21,925
Recreational Vehicle Tax	760	839	589
16/20 M Vehicle Tax	6,749	6,251	6,747
Commercial Vehicle Tax	3,164	2,794	2,557
Watercraft Tax	165	165	175
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	362,821	405,812	37,425
Resources Available:	377,409	405,812	37,425
Expenditures:			
Appropriations	377,409	405,812	420,136
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	377,409	405,812	420,136
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	380,000	409,379	420,136
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			420,136
Tax Required			382,711
Delinquent Comp Rate:	3.0%		11,836
Amount of 2018 Ad Valorem Tax			394,547

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Economic Development	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	705,822	87,130	87,130
Receipts:			
Ad Valorem Tax	382,479		XXXXXXXXXXXXXXXXXX
Delinquent Tax	33,500		
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sales Tax		370,026	370,026
Grants		2,500	2,500
E-Community - Administrative Grant		5,333	5,333
ROZ		25,875	25,875
Transfer from PCED Grant & Loan		30,875	30,875
Interest on Idle Funds	895	1,120	1,120
Reimbursements	3,560	1,645	1,645
Loan Payments			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	420,434	437,374	437,374
Resources Available:	1,126,256	524,504	524,504
Expenditures:			
Personal Services	111,337	125,954	117,763
Contractual Services	32,218	40,120	39,900
Commodities		1,800	2,250
Capital Outlay	9,548	2,500	2,500
Special Projects	186,200	207,000	262,000
Transfer to PCED SPF Reserve	675,664	60,000	0
Transfer to PCED E Community	24,159		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total F			
Total Expenditures	1,039,126	437,374	424,413
Unencumbered Cash Balance Dec 31	87,130	87,130	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	1,040,000	437,374	424,413
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			424,413
Tax Required			0
Delinquent Comp Rate: 3.0%			0
Amount of 2018 Ad Valorem Tax			0

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	38,700	39,089	XXXXXXXXXXXXXXXXXX
Delinquent Tax	136	790	136
Motor Vehicle Tax	3,249	3,783	2,388
Recreational Vehicle Tax	94	100	64
16/20 M Vehicle Tax	821	745	735
Commercial Vehicle Tax	390	333	279
Watercraft Tax	20	20	19
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	43,410	44,860	3,621
Resources Available:	43,410	44,860	3,621
Expenditures:			
Appropriations	43,410	44,860	44,860
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	43,410	44,860	44,860
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	44,860	44,860	44,860
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			44,860
Tax Required			41,239
Delinquent Comp Rate: 3.0%			1,237
Amount of 2018 Ad Valorem Tax			42,476

Phillips County
2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Retardation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	48,767	49,302	XXXXXXXXXXXXXXXXXX
Delinquent Tax	172	915	172
Motor Vehicle Tax	4,098	4,772	3,012
Recreational Vehicle Tax	118	126	81
16/20 M Vehicle Tax	1,036	940	927
Commercial Vehicle Tax	491	420	351
Watercraft Tax	26	25	24
Slider Reimbursement			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	54,708	56,500	4,567
Resources Available:	54,708	56,500	4,567
Expenditures:			
Appropriations	54,708	56,500	56,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	54,708	56,500	56,500
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	56,500	56,500	56,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			56,500
Tax Required			51,933
Delinquent Comp Rate: 3.0%			1,558
Amount of 2018 Ad Valorem Tax			53,491